



Reg. No. EL/TV(R)/12

# KERALA GAZETTE

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

Vol. XXIX] Trivandrum, Wednesday, 16th May 1984  
26th Vaisakha 1906

[No. 405

## GOVERNMENT OF KERALA

### Taxes (B) Department

#### NOTIFICATION

No. G. O. (MS) 92/84/TD.

Dated, Trivandrum, 16th May, 1984.

**S.R.O. No. 487/84.**—The following draft of certain rules to amend the Agricultural Income Tax Rules, 1951, which the Government of Kerala propose to make in exercise of the powers conferred by section 67 of the Agricultural Income Tax Act, 1950 (22 of 1950) is hereby published for general information as required by sub-section<sup>a</sup> (1) of the said section. Notice is hereby given that the said draft will be taken into consideration on or after 15-7-1984. Any objection or suggestion which may be received from any person in respect of the said draft on or before the date specified above will be considered by the Government. Objections or suggestions if any shall be addressed to the Secretary to Government, Taxes Department, Government of Kerala, Trivandrum.

#### RULES

1. *Short title and commencement.*—(1) These rules may be called the Agricultural Income Tax (Amendment) Rules, 1984.

(2) They shall come into force at once.

33/1787/MG.

2. *Amendment of the Rules.*—In the Kerala Agricultural Income Tax Rules, 1951, the following rule for rule 8G and the Explanation thereunder shall be substituted, namely:—

“8 G. In computing the total agricultural income of a person an amount calculated at 3 per cent of the capital expenditure incurred for replanting shall be deducted towards replanting allowance”.

By order of the Governor,

U. MAHABALA RAO,

*Commissioner & Secretary to Government.*

### **Explanatory Note**

(This does not form part of the notification but is intended to indicate the general purport).

At present replanting allowance is being allowed only in the case of rubber. The expenditure incurred for re-planting, new planting and for the maintenance of non-yielding plants are not admissible deductions under the Agricultural Income Tax Act in computing the taxable income. In order to increase the Agricultural production in the State, re-planting is essential and so the Government consider that there must be some incentives to the agriculturists. It has therefore, been announced in the Budget Speech for 1984-85 that a re-planting allowance of 3% of the capital expenditure will be allowed as an incentive. Necessary amendment has therefore to be made in the Agricultural Income Tax Rules, 1951. This notification is intended to achieve the above object.

Government of Kerala

1934

Reg. No. KL/IV(N)/12



# KERALA GAZETTE

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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Vol. XXIX] Trivandrum, Wednesday, 16th May 1984 [No. 401  
26th Vaisakha 1906

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GOVERNMENT OF KERALA

Law (Legislation C) Department

NOTIFICATION

No. 7069/Leg. C3/84/Law.

Dated, Trivandrum, 16th May, 1984/  
26th Vaisakha, 1906.

The following Ordinance promulgated by the Governor on the 12th day of May, 1984, is hereby published for general information.

By order of the Governor,  
P. P. MATHEW,  
Special Secretary (Law).

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PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,  
TRIVANDRUM. 1984.

33/1780/MC

**ORDINANCE No. 41 OF 1984**

**THE KERALA ESSENTIAL ARTICLES CONTROL  
ORDINANCE, 1984**

Promulgated by the Governor of Kerala, in the Thirty-fifth year of the Republic of India.

**AN**

**ORDINANCE**

*to provide, in the interest of the general public, for the control of the production, supply and distribution of, and trade and commerce in, certain articles.*

*Preamble.*—WHEREAS the Kerala Essential Articles Control (Temporary Powers) Act, 1961 (3 of 1962), which was a temporary statute and which came into force on the 17th day of January, 1962, provided for the control of the production, supply and distribution of, and trade and commerce in articles, not being essential commodities as defined in the Essential Commodities Act, 1955 (Central Act 10 of 1955), declared by the Government under the Act to be essential articles;

AND WHEREAS the period of operation of the said Act was extended, from time to time, upto and including the 16th day of January, 1982, by successive Acts;

AND WHEREAS the Kerala Essential Articles Control (Temporary Powers) continuance Ordinance, 1982 (1 of 1982), was promulgated by the Governor of Kerala on the 16th day of January, 1982, for extending the period of operation of the said Act for a further period of one year from the 17th day of January, 1982;

AND WHEREAS a Bill to replace the said Ordinance by an Act of the Legislature could not be introduced in, and passed by, the Legislative Assembly of the State of Kerala during its session which commenced on the 29th day of January, 1982 and ended on the 4th day of February, 1982;

AND WHEREAS under sub-clause (a) of clause (2) of article 213 of the Constitution of India, the said Ordinance ceased to operate on the 11th day of March, 1982 and consequently the said Act also expired on that date;

AND WHEREAS it is considered necessary to enact a law on the lines of the said Act as a permanent measure;

AND WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

AND WHEREAS instructions from the President have been obtained in pursuance of the proviso to clause (1) of article 213 of the Constitution of India;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala Essential Articles Control Ordinance, 1984.

(2) It shall be deemed to have come into force on the 11th day of March, 1982.

2. *Definitions.*—In this Ordinance, unless the context otherwise requires,—

(a) “essential article” means any article, not being an essential commodity as defined in the Essential Commodities Act, 1955 (Central Act 10 of 1955), which may be declared by the Government by notified order to be an essential article;

(b) “notified order” means an order notified in the Gazette;

(c) “undertaking” means any undertaking by way of any trade or business and includes the occupation of handling, loading or unloading goods in the course of transport.

3. *Powers to control production, supply, distribution, etc., of essential articles.*—

(1) If the Government are of opinion that it is necessary or expedient so to do for maintaining or increasing the supplies of any essential article or for securing their equitable distribution and availability at fair prices, they may, by notified order, provide for regulating or prohibiting the production, supply and distribution thereof and trade and commerce therein.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), an order made thereunder may provide—

(a) for regulating by licences, permits or otherwise the production or manufacture of any essential article;

(b) for controlling the price at which any essential article may be bought or sold;

(c) for regulating by licences, permits, or otherwise the storage, distribution, transport, disposal, acquisition, use or consumption of any essential article.

(d) for prohibiting the withholding from sale of any essential article ordinarily kept for sale;

(e) for requiring any person holding in stock any essential article to sell the whole or a specified part of the stock to the Government or to an officer or agent of the Government or to such other person or class of persons and in such circumstances as may be specified in the order;

(f) for regulating or prohibiting any class of commercial or financial transactions relating to any essential article, which, in the opinion of the authority making the order, are, or if unregulated are likely to be detrimental to the public interest;

(g) for collecting any information or statistics with a view to regulating or prohibiting any of the aforesaid matters;

(h) for requiring persons engaged in the production, supply or distribution of, or trade or commerce in, any essential article to maintain and produce for inspection, such books, accounts and records relating to their business and to furnish such information relating thereto as may be specified in the order;

(i) for regulating the processing of any essential article;

(j) for exercising over the whole or any part of an existing undertaking, such functions of control and subject to such conditions, as may be specified in the order;

(k) for any incidental and supplementary matters including in particular the entering and search of premises, vehicles, vessels and aircraft, the seizure by a person authorised to make such search of any article in respect of which such person has reason to believe that a contravention of the order has been, is being or is about to be committed, the grant or issue of licences, permits or other documents, and the charging of fees therefor.

(3) Where any person sells any essential article in compliance with an order made with reference to clause (e) of sub-section (2), there shall be paid to him the price therefor, as hereinafter provided:—

(a) where the price can, consistently with the controlled price, if any, fixed under this section, be agreed upon, the agreed price;

(b) where no such agreement can be reached, the price calculated with reference to the controlled price, if any;

(c) where neither clause (a) nor clause (b) applies, the price calculated at the market rate prevailing in the locality at the date of sale.

4. *Delegation of powers.*—The Government may, by notified order, direct that the power to make orders shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be exercisable also by such officer or authority subordinate to the Government, as may be specified in the direction.

5. *Effect of orders inconsistent with other enactments.*—Any order made under section 3 shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Ordinance or in any instrument having effect by virtue of any enactment other than this Ordinance.

6. *Penalties.*—If any person contravenes any order made under section 3,—

(a) he shall be punishable—

(i) in the case of an order made with reference to clause (g) or clause (h) of sub-section (2) of that section, with imprisonment for a term which may extend to one year and shall also be liable to fine; and

(ii) in the case of any other order, with imprisonment for a term which may extend to three years and shall also be liable to fine:

Provided that if the court is of opinion that a sentence of fine only will meet the ends of justice, it may, for reasons to be recorded, refrain from imposing a sentence of imprisonment; and

(b) any property in respect of which the order has been contravened or such part thereof as to the court may seem fit shall be forfeited to the Government:

Provided that if the court is of opinion that it is not necessary to direct forfeiture in respect of the whole or, as the case may be, any part of the property, it may, for reasons to be recorded, refrain from doing so.

7. *Attempt and abetment.*—Any person who attempts to contravene or abets a contravention, of any order made under section 3, shall be deemed to have contravened that order.

8. *False statements.*—If any person,—

(i) when required by any order made under section 3 to make any statement or furnish any information, makes any statement or furnishes any information which is false in any material particular and which he knows or has reasonable cause to believe to be false, or does not believe to be true; or

(ii) makes any such statement as aforesaid in any book, accounts, record, declaration, return or other document which he is required by any such order to maintain or furnish, he shall be punishable with imprisonment for a term which may extend to three years, or with fine or with both.

9. *Offences by companies.*—(1) If the person contravening an order made under section 3 is a company, every person who, at the time of the contravention was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent such contravention.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Ordinance has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager,

secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(a) “company” means any body corporate, and includes a firm or other association of individuals; and

(b) “director” in relation to a firm means a partner in the firm.

10. *Cognizance of offences.*—No court shall take cognizance of any offence punishable under this Ordinance except on a report in writing of the facts constituting such offence made by a person who is a public servant as defined in section 21 of the Indian Penal Code-(Central Act 45 of 1860).

11. *Presumption as to orders.*—Where an order purports to have been made and signed by an authority in exercise of any power conferred by or under this Ordinance, a court shall presume that such order was so made by that authority within the meaning of the Indian Evidence Act, 1872 (Central Act 1 of 1872).

12. *Burden of proof.*—Where any person is prosecuted for contravening any order made under section 3 which prohibits him from doing an act or being in possession of a thing without lawful authority or without a permit, licence, or other document, the burden of proving that he has such authority, or as the case may be, the requisite permit, licence, or other document shall be on him.

13. *Protection of action taken in good faith.*—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any order made under section 3.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of any order made under section 3.

14. *Validation.*—Notwithstanding the expiry of the Kerala Essential Articles Control (Temporary Powers) Act, 1961 (3 of 1962) (hereinafter referred to as the said Act) on the 11th day of March, 1982,—

(a) anything purporting to have been done or any action purporting to have been taken after the 11th day of March, 1982, under or in pursuance of the said Act shall be deemed to have been done or taken under the corresponding provision of this Ordinance.

(b) any notified order made under the said Act and in force on the 11th day of March, 1982, shall be deemed to have continued in force after that date as if such notified order had been made under the corresponding provision of this Ordinance;



and accordingly anything done or purporting to have been done or any action purporting to have been taken under or in pursuance of the said Act or any notified order made thereunder after the 11th day of March, 1982, shall not be deemed to be invalid or ever to have been invalid merely on the ground that the said Act had ceased to be in force on the said date.

15. *Saving.*—Nothing contained in this Ordinance shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him after the 11th day of March, 1982 and before the date of publication of this Ordinance in the Gazette.

P. RAMACHANDRAN,  
GOVERNOR.

Government of Kerala  
1984

Reg. No. KL/TV(N)/12



# KERALA GAZETTE

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

16th May 1984  
Vol. XXIX] Trivandrum, Wednesday, [No. 406  
26th Vaisakha 1906 Saka)

1961-ലെ കേരള സർവ്വെയും അതിർത്തിയും സംബന്ധിച്ച ആക്റ്റിലെ

6-ാം വകുപ്പുപ്രകാരമുള്ള പരസ്യം.

താഴെ പറയുന്ന താലൂക്കുകളിലെ താഴെ പറയുന്ന വില്ലേജുകളിലെ താഴെ പറയുന്ന സർവ്വെ നമ്പരുകളിൽപ്പെടുന്ന ഭൂമികളുടെ സർവ്വെ നടത്തണമെന്നു ഗവൺമെന്റ് നിർദ്ദേശിച്ചിരിക്കയാൽ താഴെ പറയുന്ന വില്ലേജുകളിൽ സർവ്വെ പ്രവർത്തനങ്ങൾ വേഗം തന്നെ ആരംഭിക്കുന്നതാണെന്നും, താഴെ പറയുന്ന വില്ലേജുകളിലെ താഴെപ്പറയുന്ന സർവ്വെ നമ്പരുകൾ അതിർത്തി തിരിച്ച് സർവ്വെ ചെയ്യുന്നതാണെന്നും 1961-ലെ കേരള സർവ്വെയും അതിർത്തിയും സംബന്ധിച്ച ആക്റ്റിലെ 6 (1)-ാം വകുപ്പുപ്രകാരം ഇതിനാൽ പാസും ചെയ്യുന്നു. താഴെ പറയുന്ന ഭൂമികളുടെ ഉള്ളിലോ അഥവാ അവയോടു ചേർന്നോ സ്ഥിതിചെയ്യുന്ന രജിസ്ട്രാർ ചെയ്ത ഭൂമികളിൽ അവകാശമുണ്ടെന്ന് തേർച്ച ചെയ്യുന്ന ഏതൊരാളെയും നേരിട്ടാ ഏജൻ്റ് മുഖേനയോ സ്ഥലത്ത് ചോലി ചെയ്യുന്ന സർവ്വെയറുടെ അടുത്തു ഹാജരാകുന്നതിനും അതിനുകൾ കാണിച്ചുകൊടുക്കുന്നതിനും അതോടു ബന്ധപ്പെട്ട വിവരങ്ങൾ നൽകുന്നതിനും വേണ്ടി അതാതു സമയത്ത് ആവശ്യപ്പെടുമ്പോൾ ഹാജരാകുന്നതിനും വേണ്ടി ഇതിനാൽ ക്ഷണിച്ചുകൊള്ളുന്നു.

പ്രസ്തുത ആക്റ്റിലെ 6 (2) എന്ന വകുപ്പുപ്രകാരം ഈ പരസ്യം താഴെ പറയുന്ന ഭൂമികളിൽ അവകാശബന്ധമുള്ള ഏതൊരാൾക്കുമുള്ള സാധ്യമായ നോട്ടീസായി കൺകാക്കപ്പെടുന്നതാണ്.

33/1708/84/V.

പ്രസ്തുത ആക്റ്റിലെ 6 (3)-ാം വകുപ്പുപ്രകാരം രജിസ്റ്റർ ചെയ്ത എല്ലാ കൈവശക്കാരും :-

(എ) സർവ്വെ ചെയ്യുന്നതിനുവേണ്ടി നിർമ്മാർജ്ജനം ചെയ്യേണ്ട ആവശ്യമുണ്ടായേക്കാവുന്ന വല്ല മരങ്ങളോ കുറ്റിക്കാടുകളോ വേലികളോ നിൽക്കുന്ന വിളകളോ അഥവാ സാധാരണയായ മറ്റു തടസ്സങ്ങളോ 15 ദിവസത്തിനകം മുറിച്ചുകളയുകയോ നീക്കം ചെയ്യുകയോ ചെയ്ത് അതിരുകളോ മറ്റു ലൈനുകളോ വെടിപ്പാക്കണമെന്നും ;

(ബി) കൊടി പിടിക്കുന്നവരെയും ചെയിൻമാൻമാരെയും നിയോഗിച്ച് അതതു സമയം ആവശ്യമായേക്കാവുന്ന സമയത്തേക്കും കാലത്തേക്കും തെരച്ചിലാളികളെ ഏർപ്പെടുത്തണമെന്നും ;

(സി) അനുയോജ്യമായ സർവ്വെ അടയാളങ്ങൾ നൽകണമെന്നും മറ്റു പ്രകാരത്തിൽ പ്രസ്തുത ആക്ടോ അതുപ്രകാരമുണ്ടാക്കിയിട്ടുള്ള ചട്ടങ്ങളോ അനുസരിച്ച് ആവശ്യപ്പെടേക്കാവുന്ന സഹായങ്ങൾ സർവ്വേയ്ക്ക് നൽകണമെന്നും ഇതിനാൽ ആവശ്യപ്പെടുന്നു.

മേൽപ്പറഞ്ഞ (എ) മുതൽ (സി) വരെയുള്ള ഖണ്ഡങ്ങൾ പ്രകാരമുള്ള ഈ അക്ട് നിയമനകരം അനുസരിക്കുന്നതിൽ ആരെങ്കിലും വീഴ്ച വരുത്തുകയാണെങ്കിൽ ജോലി ക്യാലിപ്പണിക്കാരെക്കൊണ്ട് ചെയ്യിക്കുന്നതും ആയതിന്റെ ചെലവ് ആക്റ്റിലും അതുപ്രകാരമുണ്ടാക്കിയിട്ടുള്ള ചട്ടങ്ങളിലും വ്യവസ്ഥ ചെയ്തിട്ടുള്ളതുപോലെ വീഴ്ച വരുത്തിയിട്ടുള്ളവരിൽനിന്നും വസൂലാക്കുന്നതുമാണ്.

ഭൂമിയുടെ വിശദവിവരങ്ങൾ

No. LAI. 1488/82.

ജില്ല-കൊല്ലം.

താലൂക്ക്-കുന്നത്തൂർ.  
വില്ലേജ്-പള്ളിക്കൽ.  
സർവ്വെ നമ്പർ-483, 484, 486.

LAI. 838/83.

താലൂക്ക്-കുന്നത്തൂർ.  
വില്ലേജ്-ശാസ്താംകോട്ട.  
സർവ്വെ നമ്പർ-701.

LAI. 839/83.

താലൂക്ക്-കുന്നത്തൂർ.  
വില്ലേജ്-ശാസ്താംകോട്ട.  
സർവ്വെ നമ്പർ-657, 658, 662, 663, 664, 665, 681, 683, 684, 685, 703, 704, 705.

വില്ലേജ്—കുമാരനാശ്വതി.

സർവ്വേ നമ്പർ—543, 544, 545, 731, 733, 817, 818, 819.

താലൂക്ക്—കുമ്പനാശ്വതി.

വില്ലേജ്—കൈനാശ്വതി.

സർവ്വേ നമ്പർ—318, 320, 321, 322, 323, 324, 359, 357, 367, 368, 369,  
372, 374, 392, 393, 394, 396, 403, 407, 408, 412,  
443, 444, 508, 509, 553, 570, 571.

Al. 1359/83.

ജില്ല—പത്തനംതിട്ട.

താലൂക്ക്—അട്ടൂർ.

വില്ലേജ്—ഏനാശ്വതി.

സർവ്വേ നമ്പർ—705, 803.

(Sd.)

Special Tahsildar (L. A.);

K. I. P. No. II.

Adoor.